IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE SECOND DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15945 of 2004

Between:

Sree Chemicals and Fertilizers, Peddapuram, East Godavari District,

Rep. by its Partner, K.Reddiah, S/o. Venkataramana,

Aged: 63 years, R/o.Peddapuram.

..... PETITIONER

AND

1. The Commercial Tax Officer, Peddapuram, East Godavari District.
2. The Appellate Deputy Commissioner (Commercial Taxes),
   Visakhapatnam.
3. The Additional Commissioner (CT) (Legal) (FAC),
   O/o.the Commissioner of Commercial Taxes, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate Writ, Order or Orders, Direction or Directions quashing the order of the 3rd respondent dated 28-8-2004 and to issue a consequential direction to the 1st Respondent not to recover the disputed amount of

Sales Tax in respect of the Assessment Year 2002-2003 pending the Appeal before the 2nd Respondent.

Counsel for the Petitioner:MR.VEDULA SRINIVAS, ADVOCATE.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES.

The Court at the stage of admission, made the following :

ORDER : (Per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of two weeks. For two weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within two weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

(BILAL NAZKI, J)

2nd September, 2004.

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(S.ANANDA REDDY, J)

N.B:-

C.C. in two days.

(B/o)

ajr

To

1 The Commercial Tax Officer, Peddapuram, East Godavari District.

2. The Appellate Deputy Commissioner (Commercial Taxes),Visakhapatnam.

3. The Additional Commissioner (CT) (Legal) (FAC),O/o.the Commissioner of Commercial Taxes, Hyderabad.

4 Two C.Cs. to the GP for Commercial Taxes, High Court buildings,

Hyderabad (O.U.T)

5 Two C.D. copies.